

ARLINGTON FINANCE COMMITTEE
MINUTES OF MEETING
TOWN HALL HEARING ROOM
6/18/14

ATTENDEES:

Deyst	White	Caccavaro*	Kellar*	McKenna*
DeCoursey	Connors*	Simmons*	Gibian	
Tosti*	Foskett	Bayer*	Ronan	
Kardon*	Beck*	Jones*	Deshler*	
Franclemont	Howard*	Fanning*	Carman*	Turkall*

VISITORS: Town Manager Adam Chapdelaine, Deputy Town Manager Andrew Flanagan

END OF YEAR TRANSFERS: Flanagan, using Ref 1, presented his recommended transfers to balance department budgets. All deficits will be covered from transfers within departments except Ice & Snow. Ice & Snow requires a \$319,561 transfer from the Reserve fund leaving \$500K to be paid by the FY15 tax rate. The Legal Dept needed \$31K+ to expedited the Community Safety Bldg repair & to prepare for a possible legal action.

VOTED to approve the recommended transfers as detailed on P3 of Ref 1. Unanimous
AUTHORITY TO APPROVE TRANSFERS: VOTED to allow the Chair to approve up to \$10k and, with the approval of 2 of 3 Vice Chairs up to \$25k transfers from the Reserve Fund until the first fall meeting. Unanimous

COMMITTEE adjourned to the Sons of Italy for an excellent end of year dinner.

RESERVE FUND: \$373,654-\$319,561=\$54,093

Peter Howard 6/20/14

Ref 1 Memo Flanagan to FinCom 6/12/14 End Of Year Transfers

Ref 1



**Town of Arlington
Office of the Town Manager**

Andrew P. Flanagan
Deputy Town Manager

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TO: Finance Committee
FROM: Andrew P. Flanagan, Deputy Town Manager
CC: Adam W. Chapdelaine, Town Manager
Ruth Lewis, Comptroller
DATE: June 12, 2014
RE: End of Year Transfers

Attached for your information and review is a list of end of year transfer requests.

The following is a summary of transfer requests:

DPW – Snow & Ice

A challenging 2013-2014 winter resulted in a \$969,561 deficit in the snow & ice account. \$500,000 will be raised on the FY 2015 tax rate and the balance will need to be addressed before the end of FY 2014. The recommendation is to use \$319,561 from the Reserve Fund and \$150,000 from the Group Health budget for a total transfer of \$469,561. Funds are available in the Group Health budget as a result of unanticipated Medicare Part D reimbursements and plan migration.

Office of the Assessor

The Office of the Assessor is projecting a \$12,423 deficit as a result of the accrued time buyout of two employees. The recommendation is to transfer \$12,423 from the Treasurer Salaries budget to fund the two buyouts. Funds are available in the Treasurer Salaries budget as a result of an extended vacancy in the Deputy Treasurer position.

Veterans

The retirement buyout of the former Veterans Agent has resulted in an \$11,605 deficit in the salary account. The recommendation is to transfer \$11,605 from the Treasurer Salaries budget to offset the retirement buyout. As noted above, funds are available in the Treasurer Salaries budget as a result of an extended vacancy in the Deputy Treasurer position.

Arlington Youth Counseling Center (AYCC)

The retirement of the long tenured AYCC Director has resulted in the need for a \$49,263 transfer. The recommendation is to transfer \$9,263 from the IT Salaries budget, \$15,000 from the Library Salaries budget, \$15,000 from the Legal Salaries budget and \$10,000 from the Treasurer Expense

FY 2014 Reserve Fund Expenditures

budget. Funds are available in each of the aforementioned accounts as a result of extended vacancies or a reconfiguration of departmental staff (IT Department).

Town Manager

The Town Manager is projecting a \$5,300 deficit. This is a result of hiring the Management Analyst at a higher salary than what was funded in the FY 2014 budget and funding the accrued time buyout of the Management Analyst. The recommendation is to transfer \$5,300 from the IT Salaries budget. Funds are available in the IT Salaries budget as a result of a reconfiguration of departmental staff.

Parking

The Parking budget is projecting a \$1,720 shortfall. This is a result of needing to pay the Town Electricians for supporting the maintenance of the four Parking Meter Kiosks. The recommendation is to transfer \$1,720 from the Treasurer's Salaries budget. As previously mentioned, funds in the Treasurer's Salaries are available as a result of an extended vacancy in the Deputy Treasurer's budget.

Registrars

The Board of Registrars is requesting a \$250 transfer to the Board's salary account as a result of three unexpected Special Elections called by the Secretary of State. The recommendation is to transfer \$250 from Town Clerk Salaries.

Board of Selectmen

The Board of Selectmen is requesting a \$400 transfer to the salary account as a result of the part time position working additional hours in FY 2014. The recommendation is to transfer \$400 from Board of Selectmen Expenses.

Legal

The Legal Department incurred significant legal costs (\$31,118.32) associated with the completion of the Community Safety Building project. The Town paid the legal firm, Conn Kavanaugh Rosenthal Peisch & Ford, \$14,049.52 to protect the Town's interest in the matter and paid the project's architect, Ammondson Architects, \$17,068.80 in order to prepare documents for potential litigation. The recommendation is to transfer \$12,000 from Legal Salaries to Legal Expenses in order to offset the cost of routine matters through the remainder of the fiscal year. Funds are available as a result of the Town Counsel position being vacant for approximately three months.

Police

The Police Department is requesting a \$20,000 transfer to Police Expenses. During FY 2014, the Police Department incurred the unanticipated expense of replacing the heat pumps at the Community Safety Building at a cost of approximately \$33,700. As a result, the Department is in need of a transfer in order to support operations through the remainder of the fiscal year. The recommendation is to transfer \$20,000 from Police Salaries. Funds are available as a result of extended vacancies during the year.

Impact to Reserve Fund

The recommendations outlined above require one transfer from the Reserve Fund. If approved, the balance in the Reserve Fund would be \$54,093. Attached for your information is a summary of expenditures from the Reserve Fund.

It is important to note that the Reserve Fund was relied upon to provide funds for the closeout of the long standing Boris-Coughlin legal matter. The closeout resulted in a \$240,760 transfer from the Reserve Fund in March of 2014.

FY 2014 End of Year Interdepartmental & Reserve Fund Transfers

Department	Amount	Required	Transfer Source									Police Salaries	Reserve Fund
			Expense	Salaries	Group Health	IT Salaries	Library Salaries	Legal Salaries	Treasurer Expenses	Treasurer Salaries	Selectmen Expenses	Town Clerk Salaries	
DPW - Snow & Ice	\$469,561				\$150,000								\$319,561
Assessors		\$12,423								\$12,423			
Veterans		\$11,605								\$11,605			
AYCC		\$49,263				\$9,263	\$15,000	\$15,000	\$10,000				
Town Manager		\$5,300				\$5,300							
Parking		\$1,720								\$1,720			
Registrars		\$250										\$250	
Board of Selectmen		\$400									\$400		
Legal	\$12,000							\$12,000					
Police	\$20,000												\$20,000
Total	\$501,561	\$80,961			\$150,000	\$14,563	\$15,000	\$27,000	\$10,000	\$25,748	\$400	\$250	\$319,561

FY 2014 Reserve Fund Expenditures

Reserve Fund Starting Balance	750,000.00
Transfer - Boris / Coughlin	(240,760.00)
Transfer - Treasurer (tax foreclosure)	(13,500.00)
Transfer - Town Clerk (Special Election)	(8,836.00)
Transfer - Selectmen (Elections)	(72,250.00)
Transfer - Uncle Sam	(1,000.00)
Transfer - Veterans Benefits	(40,000.00)
Anticipated Transfer (Snow & Ice)	(319,561.00)
Projected Balance	54,093.00

Request for Replenishment
The Board of Selectmen is requesting a \$250 transfer to the Reserve Fund from the Special Election Fund. The amount of the Special Election Fund is \$250.00. The amount of the Special Election Fund is \$250.00. The amount of the Special Election Fund is \$250.00.

Request for Replenishment
The Board of Selectmen is requesting a \$400 transfer to the Reserve Fund from the Special Election Fund. The amount of the Special Election Fund is \$400.00. The amount of the Special Election Fund is \$400.00. The amount of the Special Election Fund is \$400.00.

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Request for Replenishment
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Request for Replenishment
The Board of Selectmen is requesting a \$154,200 transfer to the Reserve Fund from the Special Election Fund. The amount of the Special Election Fund is \$154,200.00. The amount of the Special Election Fund is \$154,200.00. The amount of the Special Election Fund is \$154,200.00.

Request for Replenishment
The Board of Selectmen is requesting a \$240,760 transfer to the Reserve Fund from the Special Election Fund. The amount of the Special Election Fund is \$240,760.00. The amount of the Special Election Fund is \$240,760.00. The amount of the Special Election Fund is \$240,760.00.

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